IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 14TH NOVEMBER 2007 / 23RD KARTHIKA 1929

WP(C).No. 32957 of 2007(W)

PETITIONER:

BRIGITHA MATHAI,
PROPRIETRIX, SAM METAL CRUSHER, UZHAVOOR P.O.,
KOTTAYAM DISTRICT, PIN-686 634.

BY ADV. SRI.V.P.SUKUMAR
SRI.V.DEVANANDA NARASIMHAM

RESPONDENTS:
---

1. THE COMMERCIAL TAX OFFICER (AA),
OFFICE OF THE DEPUTY COMMISSIONER (AA),
COMMERCIAL TAXES, KOTTAYAM.

2. THE DEPUTY COMMISSIONER (AA),
COMMERCIAL TAXES, KOTTAYAM.

BY ADV. SRI. GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC , J

==========

W.P.(C). NO. 32957 OF 2007

==========

Dated this the 14th day of November, 2007.

JUDGMENT

On receipt of Exts.P2 and P3 notices, the petitioner submitted Ext.P4 request to the 3rd respondent seeking 10 days time for submitting a detailed reply to the notices. From Ext.P4 itself it is evident that the 1st respondent has acknowledged Ext.P4 by affixing his signature. However, without granting the request of the petitioner, he has completed the proceedings and issued Exts.P5 and P6. Treating Ext.P4 as his reply the 1st respondent rejected Ext.P4 request of the petitioner, stating that the reply given by the petitioner was not authenticated by anybody and hence invalid.

2. I am not in a position to endorse this reasoning of the 1st respondent. The 1st respondent himself has received the request made by the petitioner. At the time when he received the same, he could have pointed out the defect and required the petitioner to correct the same. Instead, he accepted Ext.P4 and thereafter completed the proceedings rejecting the same as not an authenticated one. I am satisfied that by completing the proceedings as per Exts.P5 and P6, the 1st respondent has violated the principles of natural justice, by denying an opportunity to the petitioner to submit a detailed reply.

3. For these reasons, I quash Exts.P5 and P6. The 1st respondent shall afford an opportunity to the petitioner to submit his reply to Exts.P2 and P3 and thereafter with notice to the petitioner complete the proceedings and the revised orders shall be passed by the 1st respondent within eight weeks from the date of receipt of a copy of this judgment.

The writ petition is disposed of accordingly.

ANTONY DOMINIC, JUDGE.

rv